

EXHIBIT I-1

	HOURS BILLED						FEES BILLED						% of Fees by Matter
	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT BILLING PERIOD	@ Compare Hrs. 4th to Hrs. 3rd	Cumulative Hours To Date April 2001 thru July 2002	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT BILLING PERIOD	@ Compare Fees 4th to Fees 3rd	Cumulative Fees To Date April 2001 thru July 2002	
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02			Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02			
CPUC, DWR, State of California, ISO and CALPX													
Federal Filed Rate Case	1,455.1	2,112.4	1,816.6	3,978.6	2,162.0	9,362.7	\$351,304	\$528,847	\$499,650	\$1,113,815	\$614,165	\$2,493,616	
FERC Docket ER01-889 (Creditworthiness)	188.6	91.7	113.8	56.2	-57.6	450.3	72,896	35,930	41,374	18,776	-22,598	168,976	
CPUC Docket 01-03-082	778.0	0.1	59.6	10.4	-49.2	848.1	237,136	36	23,045	4,032	-19,013	264,249	
CPUC OII Proceeding	65.9	125.4	686.5	316.0	-370.5	1,193.8	24,118	29,076	174,966	91,914	-83,052	320,074	
People of State of Ca. v PGE Corp	0	0	10	0	-9.8	9.8	0	0	4074	4074	-4,074	4,074	
Other CPUC and California State Law Matters	133.7	248.3	138.9	148.1	9.2	669.0	46,339	74,351	49,934	49,874	-60	220,498	
Sub-total	2,621.3	2,577.9	2,825.2	4,509.3	1,684.1	12,533.7	\$731,793	\$668,240	\$795,043	\$1,278,411	\$485,368	\$3,471,487	36.24%
POWER PRODUCERS & SUPPLIERS													
Qualifying Facility Proceedings/Issues	419.4	51.7	17.0	38.4	21.4	526.5	138,391	16,178	5,358	\$12,220	\$6,962	\$172,247	
Seller/Generator Issues	134.3	9.3	14.3	3.7	-10.6	161.6	43,386	3,627	5,526	1,450	-4,076	53,989	
Sub-total	553.7	61.0	31.3	42.1	10.8	688.1	\$181,777	\$19,805	\$10,884	\$13,771	\$2,887	\$226,237	2.36%
ONGOING REGULATORY MATTERS													
FERC Docket EL00-95 & Related Dockets/Mtrs (Seeking FERC intervention into Ca. market)	2,132.4	2,500.1	3,511.7	3,079.1	-432.6	11,223.3	541,547	625,462	908,937	\$798,018	-\$110,919	\$2,873,964	
FERC Fact-Finding Investigation	0	0	0	1,353.6	1,353.6	1,353.6	0	0	0	387,284	387,284	387,284	
Appeals of FERC Orders - EL00-95	0	0	55	183.6	128.3	238.9	0	0	9717	32,253	22,536	41,970	
FERC Docket RP00-241 (CPUC v. El Paso)	1,668.8	1,288.7	688.5	235.7	-452.8	3,881.7	452,738	342,035	211,505	82,135	-129,370	1,088,413	
FERC Dockets RP01-484&486 (El Paso Capacity Related Complaints)	14.0	4.6	0.9	0.0	0.0	0.0	0	0	0	82,135	0	0	
FERC Order 637 & Dockets RP99-507, RP00-139, RP00-336 (El Paso Compliance Filing)	21.1	13.4	2.3	100.0	97.7	136.8	6,994	4,415	799	30,152	29,353	42,360	
FERC Docket RP97-288 (Transwestern Pipeline)	0.4	27.6	0.3	2.0	-0.3	28.3	133	6,299	100	702	-100	6,532	
Other FERC Gas Dockets/Matters	5.5	0.3	1.6	413.2	0.4	9.4	1,805	100	418	702	284	3,075	
CPUC Prudence Review (ATCP Proceeding)	298.0	515.3	504.1	413.2	-90.9	1,730.6	100,541	150,694	155,677	105,780	-49,897	512,692	
Sub-total	4,140.2	4,350.0	4,764.7	5,367.2	602.5	18,622.1	\$1,107,960	\$1,130,303	\$1,287,248	\$1,436,325	\$149,077	\$4,961,836	51.80%

(Grouping by U.S. Trustee for Review Purposes)

Vol. Reduction after filing of 1st  
Disallowed Fees  
Adjusted Fees

\$2,095,773	\$2,122,167	
Order did	Order did	Order did
11/21/2001	02/27/2002	07/08/2002

**Heller Firm - Top Billing Categories (Shaded Areas) - Current Period (April 2002 - July 2002)**  
 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.  
 UST Analysis - September 25, 2002

**Background (From Heller narrative, PG&E SEC filings, and FERC rulings.)**

April 2002 - July 2002

See % of Fees  
 Below Hours Current Fees  
 to Total

Heller Billing Categories	See Below	Hours	Fees	Current Fees
Federal Filed Rate Case	A	3,978.6	1,113,815	37.89%
FERC EL-0095 (Seeking Refunds for Overcharges)	B	3,079.1	798,018	27.15%
FERC Fact Finding Investigation (FA02)	C	1,353.6	387,284	13.17%
CPUC Prudence (Annual Transit Cost Proceedings)	D	413.2	105,780	3.60%
CPUC OIL Proceedings (1st Priority Rule Matter)	E	316.0	91,914	3.13%
FERC RPOD-241 (El Paso Gas Market Manipulation)	F	235.7	82,135	2.79%
Bankruptcy Emp & Fee Applications		350.8	79,750	2.71%
Abbell Credit Corp et al v. Bank of America		155.1	56,081	1.91%
Other CPUC & Ca. State Law Matters		148.1	49,874	1.70%
Other Advice, Cons., Research Re Energy Issues		111.6	39,049	1.33%
Appeals of FERC Orders - EL-0095 (See above)		183.6	32,253	1.10%
FERC Order 637, etc. (El Paso Compliance)		100.0	30,152	1.03%
FERC Docket ER01-889 (Creditworthiness)		56.2	18,776	0.64%
Claims re Missing London Markets		133.2	17,747	0.60%
Other Matters		40.3	15,043	0.51%
Qualifying Facility Proceedings/Issues		38.4	12,320	0.42%
Auxiliary bankruptcy matters		19.8	4,200	0.14%
CPUC Docket 01-03-082 (Retroactive Accounting)		10.4	4,032	0.14%
Seller/Generator Issues		3.7	1,450	0.05%
<b>Total Hours/Fees for Billing Period</b>		<b>10,727.4</b>	<b>\$2,939,673</b>	<b>100.00%</b>

Total for Shaded Areas: \$2,578,946 (87.73%)

Most Active Attorneys in Top Billing Categories		A		B		C		D		E		F	
Attorney	Hr. Rate	Federal Filed Rate Case Hours	Federal Filed Rate Case Fees	FERC EL-0095 (Refunds) Hours	FERC EL-0095 (Refunds) Fees	FERC Fact Finding Hours	FERC Fact Finding Fees	CPUC Prudence Review Hours	CPUC Prudence Review Fees	CPUC OIL Proceedings Hours	CPUC OIL Proceedings Fees	FERC - El Paso Hours	FERC - El Paso Fees
Berman, S.A.	Special	5.4	1,971	486.2	200,175	175.3	82,040						
Cole, A.M.	Special	485.4	144,164	1.8	535			2.0	684				
Collanton, V.	\$324	374.3	121,273			24.3	7,873						
Esparrza, B.M.	\$261							81.1	21,167				
Fagan, J.H.	\$351			641.2	225,061	79.4	27,869						
Grace, S.L.	Special	501.4	196,549	8.5	3,332	33.8	16,292	5.7	2,616	3.3	1,515	1.4	549
Hayden, J.P.	Special	64.9	21,936			26.7	11,187	3.2	835				
Jaffe, S.H.	\$288	10.3	2,966			21.5	6,192	50.7	20,077	62.0	24,552		
Jolish, T.	\$288	67.9	19,555			59.5	17,136	192.2	55,354	222.2	63,994		
Kim, H.S.	\$329			315.4	103,767	276.3	90,903					230.3	80,835
Mohler, P.B.	\$351	437.8	155,857	47.2	16,567								
Reiber, T.E.	Special			0.1	36	31.3	11,988						
Sheen, R.H.	\$315	496.3	156,335			10.4	3,276						
Others		1,534.9	292,579	1,186.3	146,130	358.2	45,477	78.9	5,047	28.5	1,854	4.0	751
<b>Total Hours/Fees for Billing Period</b>		<b>3,978.6</b>	<b>\$1,113,185</b>	<b>3,079.1</b>	<b>\$798,018</b>	<b>1,353.6</b>	<b>\$387,284</b>	<b>413.8</b>	<b>\$105,780</b>	<b>316.0</b>	<b>\$91,914</b>	<b>235.7</b>	<b>\$82,135</b>

**SHAREHOLDER**

	HOURS BILLED						FEES BILLED					
	First Fee Application		2nd Fee Application		3rd Fee Application		CURRENT BILLING PERIOD		Cumulative		First Fee Application	
	Total Hours	Apr-Jul 01	Total Hours	Aug-Nov 01	Total Hours	Dec01-Mar02	Total Hours	Apr 02 - Jul 02	Compare Hrs. 4th	To Date	Total Fees	Apr 02 - Jul 02
Berman	610.2		657.6		774.5		774.6	0.1	2,816.9		234,322	
Fiala	540.8		675.5		608.0		621.6	13.6	2,445.9		229,585	
Cole	287.9		415.7		520.9		582.9	62.0	1,807.4		94,752	
Reiter	401.4		312.7		156.2		522.7	366.5	1,393.0		142,898	
Hayden	94.1		134.2		268.6		206.2	-62.4	703.1		37,262	
Popofsky	32.0		23.0		19.6		37.3	17.7	111.9		15,397	
Shepard					14.8		27.1	12.3	41.9			
Russell			2.1		3.5		9.2	5.7	14.8		0	
Goodwin			6.1		3.7		7.5	3.8	17.3		0	
Benvenuti	113.6		40.1		17.2		4.1	-13.1	175.0		47,358	
Stosser	150.7		44.4		44.1		1.0	-43.1	240.2		57,677	
Rushforth	60.3		46.0		21.6			-21.6	127.9		23,878	
Goldstein					8			-8.0	8.0			
Brown	0.5				4.5			-4.5	5.0		192	
Brownstein			3.1		3.7			-3.7	6.8		0	
Finney			4.1		0.8			-0.8	4.9		0	
Other Shareholders	8.9		1.8				1.1	1.1	11.8		3,611	
Total, Shareholders & S.Csl	2,300.4		2,366.4		2,469.7		2,795.3	325.6	9,931.8		\$886,932	
No. of Shareholder Attorneys	13.0		14.0		16.0		12.0					
ASSOCIATES (Page 2)	3,661.8		3,954.7		4,056.5		5,461.3	1,404.8	17,134.3		\$1,073,593	
No. of Associates	22.0		24.0		20.0		25.0					
Total No. of Attorneys	35.0		38.0		36.0		37.0					
PARALEGALS & NON-LAWYERS (Page 3)	1,769.4		1,652.5		1,975.3		2,482.8	507.5	7,880.0		\$206,808	
No. of Non-Lawyers	20.0		22.0		30.0		33.0					
Vol. reduction to paras/ non-law.							-12.0	-12.0	-12.0		-26,556	
Adjust electronic to fee app											431	
TOTAL	7,731.6		7,973.6		8,501.5		10,727.4	2,225.9	34,934.1		\$2,167,333	
Total No. of People	55.0		60.0		66.0		70.0					

Disallowed Fees  
 Adjusted Fees

(53,094)	5,842	(12,624)
(18,466)		
\$2,095,773	\$2,122,168	\$9,513,224

**Heller Firm - By Attorney Sorted by Firm Position & Most Active to Least Active for Current Billing Period (April, 2002 thru July, 2002)**  
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.  
UST Analysis - 9/25/02

ASSOCIATES	Current Rate	HOURS BILLED						FEES BILLED					
		First Fee Application	2nd Fee Application	3rd Fee Application	CURRENT BILLING PERIOD	@	Cumulative Hours	First Fee Application	2nd Fee Application	3rd Fee Application	CURRENT BILLING PERIOD	@	Cumulative Fees
		Total	Total	Total				Total	Total	Total			
		Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Compare Hrs. 4th April 2001 thru to Hrs. 3rd July 2002	To Date	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Compare Fees 4th April 2001 thru to Fees 3rd July 2002	To Date
Fagan	\$351	659.2	814.0	757.9	725.4	-32.5	2,956.5	219,512	271,062	264,075	254,615	-9,460	1,009,264
Grace	\$261	103.7	410.0	587.5	676.9	89.4	1,778.1	21,466	84,870	149,023	176,671	27,648	432,030
Kim	\$329	514.1	221.5	531.3	599.2	67.9	1,866.1	159,885	68,887	173,862	197,137	23,275	599,771
Shien	\$315	114.7	160.0	240.9	507.6	266.7	1,023.2	32,001	44,640	74,973	159,894	84,921	311,508
Collanton	\$324	527.0	527.0	152.6	430.0	277.4	1,636.6	151,776	151,776	48,661	139,320	90,659	491,533
Lee	\$185		22.7	147.3	389.2	241.9	559.2		3,587	25,614	72,002	46,388	101,203
Mohler	\$351	689.0	457.0	542.8	368.1	-174.7	2,056.9	229,435	152,181	188,854	129,203	-59,651	699,673
Joish	\$288	61.0	271.4	198.2	319.6	121.4	850.2	15,372	68,393	54,572	92,045	37,473	230,382
Jaffe	\$288	4.3	106	262	293.8	31.8	666.1	1,084	26,712	71,989	84,614	12,625	184,399
Ware	\$315		177.8	64.2	277.1	212.9	519.1		49,606	18,643	87,287	68,644	155,536
Orvald	\$162		46.3	39.9	140.3	100.4	226.5		6,251	5,756	22,729	16,973	34,736
Andrea	\$171	142.8	220.3	97.6	138.8	41.2	599.5	23,133	35,689	16,484	23,735	7,251	99,041
Gould	\$221	215.9	316.4	117.9	125.2	7.3	775.4	37,998	55,686	25,511	27,669	2,158	146,864
Tacorda	\$158				110.4	110.4	110.4				17,443	17,443	17,443
Kerby	\$356				108.2	108.2	108.2				38,519	38,519	38,519
Esparrza (Duenas)	\$261			172.1	81.1	-91.0	253.2			42,592	21,167	-21,425	63,759
Fore	\$158				56.0	56.0	56.0				8,848	8,848	8,848
Borraca	\$333	254.7	65.1	16.3	27.4	11.1	363.5	80,232	20,507	5,273	9,124	3,851	115,136
Glass	\$324	4.2	0.6	19.5	26.8	7.3	51.1	1,285	184	6,318	8,683	2,365	16,470
Brand	\$356		36.4	6.6	23.6	17.0	66.6		12,303	2,330	8,402	6,072	23,035
Green	\$212			3	8.9	5.9	11.9			636	1,887	1,251	2,523
Marsh	\$333		0.5	0.4		-0.4	0.9		167	133		-133	300
Stelck	\$311	97.3	23	98.5		-98.5	218.8	28,508	6,739	29,635		-29,635	64,882
Other Associates		273.9	78.7	0.0	27.7	27.7	380.3	71,906	17,815	0	5,653	5,653	95,374
Sub-total		3,661.8	3,954.7	4,056.5	5,461.3	1,404.8	17,134.3	\$ 1,073,593	\$ 1,077,055	\$ 1,204,934	\$ 1,586,646	\$ 381,712	\$ 4,942,228
No. of Associates		22	24	20	25								

**Heller Firm - By Attorney Sorted by Firm Position & Most Active to Least Active for Current Billing Period (April, 2002 thru July, 2002)**  
 Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.  
 UST Analysis - 9/25/02

	HOURS BILLED						FEES BILLED						
	Application			CURRENT (4TH) BILLING PERIOD Total Hours	@ Compare Hrs. 4th to Hrs. 3rd	Cumulative Hours To Date April 2001 thru July 2002	Application			CURRENT (4TH) BILLING PERIOD Total Fees	@ Compare Fees 4th to Fees 3rd	Cumulative Fees To Date April 2001 thru July 2002	
	First Fee Total Hours	2nd Fee Total Hours	3rd Fee Total Hours				First Fee Total Fees	2nd Fee Total Fees	3rd Fee Total Fees				
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Apr 02 - Jul 02	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Apr 02 - Jul 02	Apr 02 - Jul 02	Apr 02 - Jul 02	
PARALEGALS AND OTHER													
Normal Rate/ File Mngt Rate													
Luster	158/62	369.6	400.2	300.4	449.2	148.8	1,519.4	51,744	56,028	45,244	68,386	23,142	221,402
McLaughlin	131/40	364	203.5	318.2	447.3	129.1	1,333.0	36,037	20,147	39,029	56,403	17,374	151,616
Morgan	113/40				432.9	432.9	432.9				47,568	47,568	47,568
Stone	122/40	26.8	229.3	261.4	385.0	123.6	902.5	2,412	15,557	16,968	37,423	20,455	72,360
Morris	72/40	119.2	125.6	164.6	123.5	-41.1	532.9	8,107	8,541	8,184	7,238	-946	32,070
Holzer	126/40	9.5	47.8	30.9	116.4	85.5	204.6	940	4,811	3,659	14,297	10,636	23,707
Gonzales	122/40			84	106.8	22.8	190.8			4,434	6,830	2,396	11,264
Contho	144/41	84.6	100.7	21.8	69.3	47.5	276.4	10,322	12,285	2,817	8,159	5,342	33,583
Olivo	104/40			16.2	57.1	40.9	73.3			1,077	2,715	1,638	3,792
Hautner	158			2.5	46.9	44.4	49.4			395	7,410	7,015	7,805
Rogers	158/58			30.5	46.0	15.5	76.5			4,819	7,268	2,449	12,087
Shoffner	113/40				44.1	44.1	44.1				4,779	4,779	4,779
Constantine	158/53	85.2	120.4	80.3	43.3	-37.0	329.2	7,669	10,836	11,606	6,841	-4,765	36,952
Whitehead	158/53	50.1	58.6	36.3	29.1	-7.2	174.1	7,014	8,204	4,722	3,464	-1,258	23,404
Simcox	135/NA	4.8	20.1	4.7	11.4	6.7	41.0	606	2,533	631	1,539	908	5,309
Alderman	135/NA	2.5	1	1.5	8.9	7.4	13.9	321	126	203	1,202	999	1,852
Dean	144/43			17.4	7.3	-10.1	24.7			2,502	314	-2,188	2,816
Skoler	140/NA			12.2	4.5	-7.7	16.7			1,708	630	-1,078	2,338
O'Hoyne	158/52		12.6	56.3	3.9	-52.4	72.8		1,764	7,275	530	-6,745	9,569
Gordon	113/43	16.4		13.5	3.5	-10.0	33.4	1,331	0	1,526	396	-1,131	3,253
Cattel	144/41		95	331.5	3.0	-328.5	429.5		10,735	36,496	123	-36,373	47,354
Johnson	90/40			4.9	1.2	-3.7	6.1			774	190	-584	964
Suess	180/NA			0.4	0.6	0.6	1.4			72	189	117	261
Tempelits	122/40	47.9	110	52.2	-52.0		210.3	4,311	9,900	5,767	24	-5,743	20,002
Lafavor	158/53			12.1	-12.1		12.1			484		-484	484
Nedimala	99/40			7.3	-7.3		7.3			723		-723	723
Nwoso	113/40	99.9	18.8	5.8	-5.8		124.5	11,289	1,920	232		-232	13,441
P Paralegal		20.3		24.5	-24.5		44.8		2,010	2,396		-2,396	4,406
Pult	122/40			7.1	-7.1		7.1			854		-854	854
Temp Case Asst		48.3		4.5	-4.5		52.8	4,347	37	180		-180	4,527
Wellington	135/40	0.3		12.3	-12.3		12.6	64,705	3,853	1,661		-1,661	1,698
Other Non-Lawyers		488.9	40	60	-19.0		629.9			7,291		-2,181	80,959
Total, Paralegal & Non-Lawyer		1769.4	1652.5	1975.3	2482.8	507.5	7880.0	\$206,808	\$173,634	\$213,729	\$289,026	\$75,297	\$883,197
No. Paralegal & Non-Lawyers		20	22	30	33								

**Cooley Firm - Matter by Focus Area**  
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.  
UST Analysis - October 3, 2002

	HOURS BILLED						FEES BILLED					
	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT BILLING PERIOD	@ Compare Hrs. 4th	Cumulative Hours To Date	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT BILLING PERIOD	@ Compare Fees 4th	Cumulative Fees To Date
	Hours	Hours	Hours	Apr 02 - Jul 02	to Hrs. 3rd	Apr 01 thru July 2002	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	to Hrs. 3rd	Apr 01 thru July 2002
IMPASSE - CPUC, DWR, State of California, ISO and CAL PX & PG&E												
Business Ops (Legal Strategy Re CPUC and State of California)	203.7	919.4	435.0	303.6	-131.4	1,861.7	65,691	296,895	127,902	81,299	-46,604	571,787
More Work re Plan to Category Below	-107.4	-49.0	0	0	0.0	-156.4	-35,995	-20,916	0	0	0	-56,911
Litigation - Block Forward Contracts	221.5	568.5	353.2	107.6	-245.6	1,250.8	68,670	167,363	103,082	36,501	-66,581	375,616
Litigation - DWR Revenue Requirement	436.2	472.7	919.0	539.0	-380.0	2,366.9	141,452	160,435	266,939	152,286	-114,653	721,112
Litigation - ABX6 (Breach of Contract)			132.1	0	-132.1	132.1			43,653	0	-43,653	43,653
Sub-total	754.0	1,911.6	1,839.3	950.2	-889.1	5,455.1	\$239,818	\$603,777	\$541,576	\$270,086	-\$271,491	\$1,655,257
												54.51 %
PLAN AND DISCLOSURE STATEMENT												
PG&E Plan & Disclosure Statement	107.4	50.0	0.0	0	0.0	157.4	35,995	20,950	0	0	0	56,945
PG&E Preemption Issue/Appeal	0	0	0	525.8	525.8	525.8	0	0	0	169,315	169,315	169,315
Confirmation-Related Discovery	0	0	0	1,329.6	1,329.6	1,329.6	0	0	0	393,984	393,984	393,984
PG&E Plan Confirmation Issues	0	0	205	130.7	-74.1	335.5	0	0	71,555	84,135	12,580	155,690
Sub-total	107.4	50.0	204.8	1,986.1	1,781.3	2,348.3	\$35,995	\$20,950	\$71,555	\$647,434	\$575,879	\$775,934
												25.55 %
ONGOING REGULATORY												
2003 General Rate Case	0	0	21.1	37.1	16.0	58.2	0	0	9,086	13,139	4,053	22,225
Litigation - Section 851 Matters	0	1,038.0	303.6	503.0	199.4	1,844.6	0	262,484	82,220	104,985	22,765	449,689
Sub-total	0	1,038.0	324.7	540.1	215.4	1,902.8	0	\$262,484	\$91,306	\$118,124	\$26,818	\$471,914
												15.54 %
GENERAL BANKRUPTCY												
Case Administration	0	0.8	0	0	0	0.8	0	86	0	0	0	86
Fee/Employment Applications	58.8	119.6	101.5	109.7	8.2	389.6	18,539	36,107	26,400	28,418	2,018	109,464
Travel	0.0	30.0	25.9	23.3	-2.6	79.2	0	5,366	8,806	9,562	756	23,734
Sub-total	58.8	150.4	127.4	133.0	5.6	469.6	\$18,539	\$41,559	\$35,206	\$37,980	\$2,774	\$133,284
												4.39 %
	920.2	3,150.0	2,496.2	3,609.4	1,113.2	10,175.8	\$294,352	\$928,770	\$739,634	\$1,073,623	\$333,980	\$3,036,379
												100.00 %

Order did Order did Order did  
10/23/2001 02/26/2002 07/02/2002  
Cooley Firm by Focus Area  
(Grouping by U.S. Trustee for Review Purposes)

EXHIBIT J-1



TOTAL HOURS									
	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT BILLING PERIOD	Compare Hrs. 4th to Hrs. 3rd	Cumulative Hours To Date			
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Apr 01 thru July 2002	Apr 01 thru July 2002			
<b>Partners</b>									
Schenker, M	75.2	182.9	328.3	458.9	130.6	1,043.3			
Callison, L	173.7	397.4	253.2	280.4	27.2	1,104.7			
Dwyer, J	54.1	272.7	84.8	149.4	64.6	561.0			
Neal, S	30.7	34.2	15.1	130.7	115.6	210.7			
Riley, B			19	25.5	6.9	44.1			
Kelly, M	16	23.8	18.9	21.1	2.2	79.8			
Traynor, M			0.4	1.0	0.6	1.4			
Other Partners	5.7	51.6	0	0	0.0	57.3			
<b>Special Counsel</b>									
Ploeger, L		25.4	223.8	475.1	251.3	724.3			
Kiener, G	6.1	20.8	12.2	16.7	4.5	55.8			
Stephens, N		104.8			0.0	104.8			
S-Total, Partners & S.Counsel	359.5	1,113.6	955.3	1,558.8	603.5	3,987.2			
No. of Partners & S.Counsel				9					
<b>Associates</b>									
Kiney, J.	\$190	41.4	231.4	283.7	52.3	556.5			
Daniel, C	\$190/\$215	8.9	177.6	229.4	51.8	415.9			
Alger, M	\$240/\$270	106.7	0	180.5	180.5	370.4			
Karr, J	\$300	177.2	173.2	160.4	-12.8	510.8			
Maronulis, J	\$355/\$365	233.5	270.2	105.6	-164.6	664.7			
Durbin, C				71.7	71.7	71.7			
Robbins, B	\$190	56.4	32.7	58.5	25.8	147.6			
Wheeler, C	\$270/\$300	172.4	30.6	57.8	27.2	440.6			
Smith, J	\$205			48.7	48.7	48.7			
Klingsporn, G	\$215	175.0	5.2	41.4	36.2	221.6			
Atton, Tara	\$230			34.1	34.1	34.1			
Brown, M	\$270			27.7	27.7	27.7			
Moreland, M	\$240/\$270	185.4	95.3	24.1	-71.2	319.9			
Riebusch, S	\$225/\$250	25.5	17.8	19.4	1.6	88.4			
Other Associates		539.0	213.9	122.0	-91.9	1,031.8			
Sub-total, Associates	515.9	1,771.5	1,247.9	1,465.0	217.1	4,950.3			
Number of Associates				24					
<b>Paraprofessionals</b>									
Number of Paraprofessionals	44.8	313.9	293	585.6	292.6	1,237.3			
Voluntary Reductions				21					
Total Hours & Fees	920.2	3,149.0	2,496.2	3,609.4	1,113.2	10,174.8			
Total Number of Persons				54					

  

TOTAL FEES									
	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT BILLING PERIOD	Compare Fees 4th to Hrs. 3rd	Cumulative Fees To Date			
	Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02	Apr 01 thru July 2002	Apr 01 thru July 2002			
<b>Partners</b>									
Schenker, M	\$31,842	\$79,562	\$142,811	\$202,654	\$59,843	\$456,869			
Callison, L	62,901	147,038	93,684	105,353	11,669	408,976			
Dwyer, J	22,181	111,807	34,768	62,404	27,636	231,160			
Neal, S	18,420	20,520	9,060	84,135	75,075	132,135			
Riley, B	0		7,998	10,965	2,967	18,963			
Kelly, M	7,600	11,305	8,978	10,208	1,230	38,091			
Traynor, M	0		184	460	276	644			
Other Partners	2,423	23,965	0		0	26,388			
<b>Special Counsel</b>									
Ploeger, L	2,135	9,017	79,449	170,025	90,576	258,491			
Kiener, G		7,280	4,270	5,860	1,590	19,545			
Stephens, N		39,300			0	39,300			
S-Total, Partners & S.Counsel	\$147,502	\$449,793	\$381,202	\$652,063	\$270,861	\$1,630,560			
<b>Associates</b>									
Kiney, J.	0	7,866	43,966	53,903	9,937	105,735			
Daniel, C		1,691	33,744	45,389	11,645	80,824			
Alger, M	19,968	25,608	51,960	48,735	48,735	94,311			
Karr, J	0	53,160	95,921	49,155	-2,805	154,275			
Maronulis, J	19,667	82,893	95,921	37,861	-58,060	236,342			
Durbin, C				13,623	13,623	13,623			
Robbins, B	0	10,716	6,213	11,115	4,902	28,044			
Wheeler, C	48,533	46,535	9,150	16,884	7,734	121,102			
Smith, J	0			9,984	9,984	9,984			
Klingsporn, G	0	37,614	1,118	8,901	7,783	47,633			
Atton, Tara				7,843	7,843	7,843			
Brown, M				7,479	7,479	7,479			
Moreland, M	3,624	44,496	22,872	5,799	-17,073	76,791			
Riebusch, S	5,713	5,783	4,005	4,398	393	19,898			
Other Associates	42,631	128,654	46,939	23,840	-23,099	242,063			
Sub-total, Associates	\$140,136	\$445,014	\$315,888	\$344,908	\$29,020	\$1,245,945			
Number of Associates									
<b>Paraprofessionals</b>									
Number of Paraprofessionals	\$6,713	\$39,327	\$43,992	\$76,652	\$32,660	\$166,684			
Voluntary Reductions	-5,364		-1,447		1,447	-6,811			
Total Hours & Fees	\$294,351	\$928,770	\$739,635	\$1,073,623	\$333,988	\$3,036,378			



Scope of These Services

To audit historical financial statements being prepared for the new "successor" entities which will be formed and take over certain of PG&E's assets if PGE's plan is confirmed.

prepared for the, new "successor" entities which will be formed and take over certain of PG&E's assets if PGE's plan is confirmed.

Hrly Rate  
Prior/Current

First Fee  
Application  
Total  
Hours  
1001 - 302

CURRENT (2nd)  
BILLING  
PERIOD  
Total Hours  
Apr 02 - Jul 02

Partners  
Seeley  
Adams  
Edmunds  
Lowenkopf  
Pimental  
Other Partners

211.5  
30.0  
15.7  
15.3  
6.0  
10.5

47.4  
19.1  
4.1  
2.0  
3.0

Sub-total, Partners  
Number of Partners

289.0  
10.0

75.6  
6.0

SENIOR  
MANAGERS

Techel  
Kral  
Balestren  
Perkins  
Other Sr. Managers/Managers

\$300/\$320  
\$450  
\$365/\$390  
\$450

731.4  
460.5  
54.9  
30.1  
9.4

Sub-total, Senior Managers  
Number of Sr. Managers

1,286.3  
7.0

747.9  
8.0

SENIORS

Chiapaetta  
Savage  
Coffman  
Wilhem  
Bubar  
Hardesty  
Other Seniors

\$240/\$260  
\$260  
\$200/\$220  
\$200/\$270  
\$200  
\$240

599.7  
693.6  
287.9  
212.3  
223.5  
397.8  
202.6

Sub-total, Seniors  
Number of Seniors

2,617.4  
11.0

969.1  
8.0

STAFF

Voluntary reduction  
TOTAL HOURS AND FEES

Page 2  
Number of Staff

3,192.8  
10.0

Number of People

38.0  
26.0

### Scope of These Services

To audit historical financial statements being prepared for the new "successor" entities, which will be formed and take over certain of PG&E's assets if PGE's plan is confirmed.

Staff	Hrly Rate Prior/Current	Hours	Total Hours	Hours 2nd	10/01 thru	Fees	Total Fees	Fees 2nd	10/01 thru
		10/01 - 3/02	Apr 02 - Jul 02	to Hours 1st	July 2002	10/01 - 3/02	Apr 02 - Jul 02	to Fees 1st	July 2002
Robinson	\$155/\$165	574.9	391.1	-183.8	966.0	89,110	61,223	-27,888	150,333
Bollen	\$155	589.4	48.0	-541.4	637.4	91,357	7,440	-83,917	98,797
Tran	\$165	766.4	32.0	-734.4	798.4	126,456	5,280	-121,176	131,736
Hazlewood	\$165	301.2	21.5	-279.7	322.7	49,698	3,548	-46,151	53,246
Boyes	\$165	484.0		-484.0	484.0	79,860		-79,860	79,860
Cheng	\$165	264.0		-264.0	264.0	43,560		-43,560	43,560
Hinh	\$190	3.0		-3.0	3.0	570		-570	570
Lam	\$165	166.9		-166.9	166.9	27,539		-27,539	27,539
Tom	\$165	8.0		-8.0	8.0	1,320		-1,320	1,320
Yeh	\$190	35.0		-35.0	35.0	6,650		-6,650	6,650
Sub-total, Staff		3,192.8	492.6	-2,700.2	3,685.4	\$516,120	\$77,490	-\$438,630	\$593,610

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.  
UST Analysis - September 23, 2002

**EXHIBIT L-1**

# Milbank Firm - Matter by Focus Area

Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.

UST Analysis - September 23, 2002

HOURS BILLED									
First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	CURRENT BILLING PERIOD		@ Compare Hrs. 4th to Hrs. 3rd	Cumulative Hours To Date Apr 01 thru July 02			
			Apr 02 - Jul 02	Total Hours					
POWER PRODUCERS AND SUPPLIERS									
Asset Disposition (Executory Contracts)									
100.6	64.4	36.4	5.2	1.5	-31.2	206.6			
482.9	121.5	48.0	27.3	1.5	-20.7	679.7			
583.5	185.9	84.4	34.0		-50.4	887.8			
Sub-total									
14.2	65.5	53.6	104.6		51.0	237.9			
CLAIMS ADMIN. & OBJECTIONS									
OTHER MATTERS									
Asset Analysis & Recovery									
101.0	146.0	1.5			-1.5	246.5			
0.2	0	0			0.0	0.2			
Insider Analysis					0.0	35.6			
Litigation Consulting	0	0			0.0	24.7			
Employee Benefits/Pensions	0	0			-0.3	24.0			
Financing (Cash Collateral)	21.3	0	2	1.2	-5.5	18.5			
Tax Issues	4.7	6.3	6.5	1.0	0.0	5.8			
Data Analysis	5.8	0							
Sub-total	193.3	152.3	9.5	2.2	-7.3	357.3			
Rounding Adjustments									
5,404.9	3,973.9	3,794.5	3,611.1		100.5	16,784.4			
Total									

FEES BILLED									
First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	CURRENT BILLING PERIOD		@ Compare Fees 4th to Hrs. 3rd	Cumulative Fees To Date Apr 01 thru July 2002			
			Apr 02 - Jul 02	Total Fees					
POWER PRODUCERS AND SUPPLIERS									
Asset Disposition (Executory Contracts)									
41,773	32,021	18,029	2,483	698	-\$15,546	\$94,306			
237,504	54,723	21,773	12,795		\$698	\$326,795			
\$279,277	\$86,744	\$39,802	\$15,975		-\$23,827	\$421,798			
Sub-total									
\$7,832	\$31,531	\$26,563	\$49,573		\$23,010	\$115,499			1.65%
24,154	63,347	718			-\$718	\$88,219			
119	0	0			\$0	\$119			
13,706	0	0			\$0	\$13,706			
12,379	0	0			\$0	\$12,379			
10,992	0	893	610		-\$283	\$12,495			
2,719	3,623	3,804	595		-\$3,209	\$10,741			
2,610	0	0			\$0	\$2,610			
\$66,679	\$66,970	\$5,415	\$1,205		-\$4,210	\$140,269			2.00%
Sub-total									
-17		-11				-28			
\$2,219,496	\$1,690,880	\$1,621,257	\$1,466,295		-\$154,974	\$6,997,928			100.00%
Total									

Decision	Order did.	Order did.
12/12/2001	03/08/2002	08/09/2002

Milbank -Matter by Focus Area  
(Grouping by U.S. Trustee for Review Purposes)

**Milbank Firm - Summary of Eight Most Active Attorneys' Services - by Billing Category (represents \$1.28M or 87.32% of firm's current fee request)**  
Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.  
UST Analysis - September 23, 2002

	M. Sorochinsky, Assoc. (\$465/hour)		K. McSpadden, Assoc. (\$465/hour)		P. Aronson, Partner (\$595/hour)		R. Moore, Partner (\$595/hour)		S. Kramer, Of Counsel (\$520/hour)		E. Feo, Partner (\$595/hour)		J. Hensch, Associate (\$400/hour)		C. Urquhart, Associate (\$425/hour)	
	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees	Hours	Fees
2 Asset Disposition (Exec Contracts)	4.7	2,186					0.5	298								
3 Business Operations	8.6	3,999					6.2	3,689								
4 Case Admin./U.S. Trustee/Compliance	69.1	32,132			3.0	1,785	18.7	11,127								
5 Claims Administration & Objections	79.9	37,154			10.3	6,129	5.2	3,094								
7 Fee/Employment Application	77.7	36,131			1.9	1,131	5.7	3,392	5.8	3,016						
8 Fee/Employment Objections	29.4	13,671			2.3	1,369	22.9	13,626	2.5	1,300						
9 Financing (Cash Collateral)	0.8	372					0.4	238								
10 Stay Litigation	25.4	11,811					1.3	774								
12 Other Litigation	12.0	5,580			29.1	13,532	0.8	476								
13 Meetings with Creditors	4.0	1,860			1.3	605	123.5	73,483								
21 Tax Issues							24.4	14,518	3.5	1,820	5.0	2,975				
24 Non-Working Travel	8.0	3,720					0.5	298								
26 Regulatory/FERC	1.0	465														
27 Regulatory/CPUC							0.4	238	29.6	15,392	1.2	714			79.1	33,618
28 Plan Implementation/FERC/NCRSEC							0.5	298			5.8	3,451				
29 Legislative	0.5	233					1.3	774	97.3	50,596	26.0	15,470			27.5	11,688
30 Appeal on Preemption Issues	1.5	698					1.1	655								
31 Mediation							0.3	179								
35 Generator Litigation							0.7	417	2.0	1,040						
36 TURB Actg. Adversary Proceeding																
37 DWR Issues											1.6	952				
39 CPUC Plan Formulation	67.0	31,155					82.7	49,207	2.1	1,092	39.4	23,443			10.3	4,120
40 Committee Plan Formulation	64.2	29,853					18.9	11,246	0.5	260	14.4	8,568			4.0	1,600
41 Committee Disc. Stmt. Formulation	14.3	6,650													41.8	16,720
43 PG&E Plan Confirmation Proceedings	123.6	57,474					99.3	59,084	92.3	54,919	1.9	988			48.6	19,440
44 CPUC Plan Confirmation Proceedings	64.2	29,853					56.5	33,618	14.9	8,866					34.7	13,880
45 Plan Confirmation Discovery	5.6	2,604					4.5	2,678								
TOTALS	661.5	\$307,598	564.1	\$262,307	486.1	\$289,230	316.1	\$188,080	145.4	\$75,608	93.4	\$55,573	139.4	\$55,760	108.6	\$46,155

Summary Hrs/Fees - 8 Most Active Milbank Attorneys  
Total Hrs/Fees for Firm, 4/02 - 7/02  
% Hrs./Fees of 8 Most Active Milbank Attorneys to Firm's Total Hrs/Fe

2,514.6 1,280,309  
3,611.1 1,466,295  
69.64% 87.32%

Milbank - Most Active Attorneys by Billing Category

EXHIBIT

1-2

## UST Analysis - September 23, 2002

-71,144		-71,144
\$2,148,354	\$1,690,878	\$1,621,257
Decision	Order dtd.	Order dtd.
12/12/2001	03/08/2002	08/09/2002
Milbank - By Attorney		

	HOURS BILLED						FEES BILLED						% of Fees by Matter
	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT (4th) BILLING PERIOD	Compare Hrs. 4th to Hrs. 3rd	Cumulative Hours To Date	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT (4th) BILLING PERIOD	Compare Fees 4th to Hrs. 3rd	Cumulative Fees To Date	
	Hours	Hours	Hours	Apr 02 - Jul 02		Apr 01 thru July 2002	Apr-Jul 01 Fees	Aug-Nov 01 Fees	Dec01-Mar02 Fees	Apr 02 - Jul 02 Total Fees		Apr 01 thru July 2002	
<b>General Bankruptcy Matters</b>													
Bankruptcy Reporting	285.6	103.5	121.5	112.9	-8.6	623.5	\$94,817	\$35,578	\$34,437	\$25,559	-\$8,879	\$190,391	
Coordinating with Debtor	117.7	27.3	9.2	1.7	-7.5	155.9	58,522	10,358	4,328	618	-3,711	73,826	
Extra-net Web Site	222	2.6	0	0	0	224.6	64,278	570	0	0	0	64,848	
Fee Matters & Applications	269.9	137.2	192.8	240.7	47.9	840.6	63,850	43,403	36,399	32,943	-3,457	176,595	
Professional Compensation Mtrs	125.4	33.8	0	12.6	12.6	171.8	55,587	15,528	0	4,155	4,155	75,270	
Professional Fee Review	0	148	0	0	0	148	0	41,105	0	0	0	41,105	
Travel Time	132	5	3.5	10.3	6.8	150.8	\$7,316	2,585	2,082	4,888	2,806	61,871	
<b>Sub-total</b>	<b>1152.6</b>	<b>457.4</b>	<b>327</b>	<b>378.2</b>	<b>51.2</b>	<b>2315.2</b>	<b>\$389,370</b>	<b>\$149,127</b>	<b>\$77,246</b>	<b>\$68,161</b>	<b>-\$9,086</b>	<b>\$683,904</b>	<b>14.70%</b>
<b>Committee, Disclosure Stmt and Plan</b>													
Committee Matters	469.6	281.9	115.7	134.8	19.1	1002	244,079	151,855	63,889	65,021	\$1,132	\$524,844	
Sub-committee Matters	180.4	235.6	157.1	95.4	-61.7	668.5	87,836	86,162	46,196	42,585	-3,612	262,779	
Professional Fee Review	0	-148	0	0	0	-148	0	-41,105	0	0	0	-41,105	
<b>Sub-total</b>	<b>650.0</b>	<b>369.5</b>	<b>272.8</b>	<b>230.2</b>	<b>-42.6</b>	<b>1,522.5</b>	<b>\$331,915</b>	<b>\$196,912</b>	<b>\$110,085</b>	<b>\$107,606</b>	<b>-\$7,480</b>	<b>\$746,518</b>	<b>16.05%</b>
<b>PG&amp;E Plan of Reorganization</b>													
Plan of Reorganization	190.4	335.8	291.5	165	-126.5	982.7	103,375	169,914	146,004	60,209	-85,796	479,502	
Asset Sales/Valuation Issues	336.5	257.9	29.4	9.7	-19.7	633.5	136,999	78,656	9,177	1,698	-7,480	226,530	
Cash Flow Analysis	119.4	84.9	79.5	55.8	-23.7	339.6	41,878	34,001	32,426	21,653	-10,774	129,938	
Financial Statements	89.7	68.7	85.1	21.7	-63.4	265.2	33,637	22,913	24,535	6,125	-18,411	87,210	
Financial Statement Modeling	207.1	354.3	158.8	244.5	85.7	964.7	74,531	133,198	50,926	84,151	33,225	342,806	
Tax Matters	0	198.5	86.7	39.6	-47.1	324.8	0	86,642	36,815	18,880	-17,935	142,337	
<b>Sub-total</b>	<b>943.1</b>	<b>1300.1</b>	<b>731.0</b>	<b>536.3</b>	<b>-194.7</b>	<b>3510.5</b>	<b>\$390,420</b>	<b>\$525,524</b>	<b>\$299,883</b>	<b>\$192,714</b>	<b>-\$107,170</b>	<b>\$1,408,341</b>	<b>30.28%</b>
<b>CPUC Plan of Reorganization</b>													
CPUC Plan of Reorganization	0	0	167.0	295.9	128.9	462.9	0	0	83,423	130,888	47,465	214,311	4.61%
<b>OCC Plan of Reorganization</b>													
OCC Plan of Reorganization	0	0	0	85.2	85.2	85.2	0	0	0	\$43,846	43,846	43,846	0.94%

EXHIBIT M-1



**Pricewaterhouse - Matter by Focus Areas**  
**Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.**  
 UST Analysis - October 2, 2002

(Grouping by U.S. Trustee for Review Purposes)

	HOURS BILLED						FEES BILLED						% of Fees by Matter
	First Fee Application Total Hours	2nd Fee Application Total Hours	3rd Fee Application Total Hours	CURRENT (4th) BILLING PERIOD Total Hours	@ Compare Hrs. 4th to Hrs. 3rd	Cumulative Hours To Date Apr 01 thru July 2002	First Fee Application Total Fees	2nd Fee Application Total Fees	3rd Fee Application Total Fees	CURRENT (4th) BILLING PERIOD Total Fees	@ Compare Fees 4th to Hrs. 3rd	Cumulative Fees To Date Apr 01 thru July 2002	
Claims Resolution Process				*						*			
Claims Analysis	51.7	136.9	134.3	219.5	85.2	542.4	\$21,133	\$54,612	\$53,661	\$79,389	\$25,728	\$208,795	4.49%
CPUC, DWR, State of Calif, ISO and CAL PX													
Financial Grid Load Modeling	622.8	13.1	62.4	0	-62.4	698.3	210,495	5,999	19,569	0	-19,569	236,063	
CPUC Review	250.6	318.6	178.2	245.4	67.2	992.8	104,639	130,307	72,819	68,748	-4,072	376,513	
DWR Contracts/Analysis	237.2	471.6	236.3	54.9	-181.4	1000	88,675	161,394	87,228	20,234	-66,994	357,531	
FERC Review	46.3	24.1	39.6	10.7	-28.9	120.7	18,726	10,471	19,949	5,011	-14,939	54,157	
Legislative Review	99.5	29.6	0.5	5.6	5.1	135.2	41,178	12,522	225	2,379	2,154	56,304	
Sub-total	1256.4	857	517	316.6	-200.4	2947	\$463,713	\$320,693	\$199,790	\$96,371	-\$103,419	\$1,080,567	23.23%
Power Producers and Suppliers													
Executive Contracts Analysis	426.4	37.6	72.2	28.8	-43.4	565	\$180,244	\$17,404	\$28,679	11,735	-\$16,944	\$238,062	5.12%
Other Matters													
Emp. Issues-Ren./Retention	13.7	0	0	0	0	13.7	6,074	0	0	0	\$0	\$6,074	
Other Matters	51	15	0	0	0	66	16,684	4,066	0	0	\$0	\$20,750	
Sub-total	64.7	15	0	0	0	79.7	\$22,758	\$4,066	\$0	\$0	\$0	\$26,824	0.58%
TOTAL	4544.9	3,173.5	2221.3	2,090.7	-130.6	12,030.4	\$1,799,553	\$1,268,138	\$852,899	\$730,708	-\$122,191	\$4,651,298	100.00%

Less Disallowed Fees  
 Adjusted Fees

-186,022	-186,022
\$1,613,531	\$4,465,276
Decision	Order did.
12/21/2001	03/08/2002
07/22/2002	

**Pricewaterhouse - By Accountant**  
**Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.**  
 UST Analysis - October 2, 2002

	Hourly Rate Previous/Current	HOURS BILLED						FEES BILLED					
		First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT BILLING PERIOD Total Hours	Compare Hrs. 4th to Hrs. 3rd	Cumulative Hours To Date Apr 01 thru July 2002	First Fee Application Total	2nd Fee Application Total	3rd Fee Application Total	CURRENT BILLING PERIOD Total Fees	Compare Fees 4th to Hrs. 3rd	Cumulative Fees To Date Apr 01 thru July 2002
		Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02			Apr-Jul 01	Aug-Nov 01	Dec01-Mar02	Apr 02 - Jul 02		
<b>DIRECTORS &amp; PARTNERS</b>													
Ho	Director \$450/\$475	537.7	333.6	298.6	218.0	-80.6	1,387.9	\$241,965	\$150,120	\$134,370	\$99,450	-\$34,920	\$625,905
Lunsden	Partner \$595	431.0	289.3	213.8	194.9	-18.9	1,129.0	256,445	172,134	127,157	115,966	-11,192	671,702
Reiss	Partner \$595	288.2	193.0	186.3	78.1	-108.2	745.6	171,479	114,805	110,821	46,470	-64,352	443,575
Hamilton	Partner \$640	216.0	245.7	124.7	62.9	-61.8	649.3	138,240	157,248	79,808	40,256	-39,552	415,552
Pellervo	Partner \$595	8.9	31.4	8.3	9.8	1.5	58.4	5,296	18,683	4,936	5,831	895	34,746
McManus	Partner \$495	0	40.1	2.0	0	-2.0	42.1	0	19,850	990	0	-990	20,840
Galanis	Partner \$595	0	1.0	0.0	0	0.0	1.0	0	595	0	0	0	595
Keenan	Partner \$640	51.3	0	0	0	0	51.3	32,832	0	0	0	0	32,832
Rudolph	Partner \$595	3.8	0	0	0	0	4	2,261	0	0	0	0	2,261
Dzemeniecki	Director \$495	164.0	0	0	0	0	164	81,180	0	0	0	0	81,180
McClellan	Director \$450	2.5	0	0	0	0	3	1,125	0	0	0	0	1,125
Schulte	Director \$450	39.0	0	0	0	0	39	17,550	0	0	0	0	17,550
Sub-total, Partners & Directors		1,742.4	1,134.1	833.7	563.7	-270.0	4,273.9	\$948,373	\$633,435	\$458,082	\$307,972	-\$150,110	\$2,347,862
<b>MANAGERS, SR. ASSOCIATES AND ASSOCIATES</b>													
Nelis	Senior Assoc. \$325/\$345	603.3	644.8	452.6	437.5	-15.1	2,138.2	196,073	209,560	147,036	144,834	-\$2,203	697,503
Young	Manager \$375/\$425	564.0	582.9	388.4	369.5	-18.9	1,904.8	211,500	218,588	145,593	142,373	-3,221	718,054
Sin	Associate \$175/\$185	0.0	259.0	275.0	311.1	36.1	845.1	0	45,325	48,109	55,677	7,568	149,111
Kichin	Manager \$425	0.0	0.0	0.0	91.8	91.8	91.8	0	0	0	39,015	39,015	39,015
Lu	Manager \$400/\$425	8.5	54.8	45.8	18.5	-27.3	127.6	3,400	21,920	18,320	7,400	-10,920	51,040
Samson	Senior Assoc. \$275/\$290	0.0	0.0	27.7	87.9	60.2	115.6	0	0	7,614	24,173	16,559	31,787
Perfit	Associate \$200/\$215	284.6	55.6	8.4	1.7	-6.7	350.3	56,920	11,120	1,680	366	-1,315	70,086
Vandervoort	Manager \$375	144.0	89.9	0.0	0.0	0.0	233.9	54,000	33,713	0	0	0	87,713
Ackerman	Senior Assoc. \$300	121.0	0.5	0.0	0.0	0.0	121.5	36,300	150	0	0	0	36,450
Ortwein	Associate \$200	276.2	136.0	0.0	0.0	0.0	412.2	55,240	27,200	0	0	0	82,440
Other Mgrs, Associates		800.9	215.9	77.2	0.0	-77.2	1,094.0	237,728	67,126	21,833	0	-21,833	326,687
Sub-total, Managers & Associates		2,802.5	2,039.4	1,275.1	1,318.0	42.9	7,435.0	\$851,161	\$634,702	\$390,185	\$413,836	\$23,651	\$2,289,883
Number of Accountants					12								
Paraprof.	\$40/\$55	0	0	113	209	97	322	0	0	4,632	8,900	\$4,268	13,532
<b>TOTAL</b>		4,544.9	3,173.5	2,221.3	2,090.7	-130.6	12,030.4	\$1,799,533	\$1,268,137	\$852,899	\$730,708	-\$122,192	\$4,651,277
Less Disallowed Fees								Adjusted Fees					
								\$1,613,511	\$1,268,137	\$852,899	\$730,708	-\$122,192	\$4,465,255
								Decision Order dtd. Order dtd.					
								12/21/2001	03/08/2002	07/22/2002			

**EXHIBIT M-2**

HOURS BILLED

	First Fee Application Total Hours Apr-Jul 01	2nd Fee Application Total Hours Aug-Nov 01	3rd Fee Application Total Hours Dec01-Mar02	CURRENT BILLING PERIOD Apr 02 - Jul 02		@ Compare Hrs. 4th to Hrs. 3rd	Cumulative Hours To Date Apr 01 thru July 2002
				Total Hours			
Plan of Reorg (Implementation) To Fee App/Other	A	0	2,276.2	843.3	789.0	(54.3)	3,908.5
WAPA Dispute	B	704.1	1,056.6	-124.7	-39.3	85.4	-164.0
Trans Asset Divestiture		217.8	0	206.9	71.2	(135.7)	2,038.8
Transco		173.4	0	0	0	0	217.8
RMR Post-Transition				0	0	0	173.4
Transmission Owner Tariffs	C	170.8	234.4	108.1	202.2	1.5	1.5
WEPEX		8.9	17.5	0.0	0	0	715.5
Contract Termination		7.0	95.2	213.4	23	(190.7)	26.4
General BK & Fee Applications		26.4	97.6	124.7	39.3	(85.4)	338.3
Discrepancy between electronic							288.0
trans. To UST & Fee Application			0.8	7.7	0	(7.7)	8.5
Total		1,308.4	3,778.3	1,379.4	1,086.6	-292.8	7,552.7

Vol. Reduction after filing fee application

Disallowed Fees

Adjusted Fees

FEES BILLED

	First Fee Application Total Fees Apr-Jul 01	2nd Fee Application Total Fees Aug-Nov 01	3rd Fee Application Total Fees Dec01-Mar02	CURRENT BILLING PERIOD Apr 02 - Jul 02		@ Compare Fees 4th to Hrs. 3rd	Cumulative Fees To Date Apr 01 thru July 2002
				Total Hours			
Plan of Reorg (Implementation) To Fee App/Other	A	0	796,760	242,578	266,535	23,957	1,305,873
WAPA Dispute	B	182,624	279,856	-42,947	-13,328	29,619	-56,275
Trans Asset Divestiture		78,578	0	88,462	15,438	(73,024)	566,380
Transco		58,489	0	0	0	0	78,578
RMR Post-Transition				0	0	0	58,489
Transmission Owner Tariffs	C	49,761	76,588	42,854	720	720	720
WEPEX		3,124	3,349	0	36,462	(6,392)	205,665
Contract Termination		2,730	33,912	58,692	10,034	0	6,473
General BK & Fee Applications		7,656	28,240	42,946	13,328	(48,658)	105,368
Discrepancy between electronic				0	29,618	0	92,170
trans. To UST & Fee Application			2,451	0	42	(2,409)	0
Total		382,962	1,218,705	435,036	329,231	(105,806)	2,365,934
		-5,808	-23,510				-29,318
		-7,287	-15,000	-12,983			-35,270
		\$369,867	\$1,180,195	\$422,053	\$329,231	-\$105,806	\$2,301,346

Order dtd. 11/06/2001  
Order dtd. 04/02/2002  
Order dtd. 07/09/2002

NOTES

A - Plan of Reorganization - Regulatory Applications & Associated Contractual Work to Implement PG&E's Proposed Plan

On 11/30/01, Skadden filed various regulatory applications at the FERC on PG&E's behalf which are intended to implement its disaggregation plan. Numerous parties filed pleadings in response. Skadden firm's focus has primarily been transmission-related applications and issues.

B - WAPA Dispute - D.C. Circuit Court of Appeals.

This matter is FERC docket number ER01-1639-003. It is a contract dispute with the Western Area Power Administration as to whether PG&E's contract allows PG&E to recover its actual cost of purchasing power.

On 9/21/01, a FERC judge determined PG&E lacked the contractual right to make a 205 filing to recover additional costs and increase rates under its WAPA contract. On 10/24/01, FERC Order 61,082 re-affirmed the initial decision. On 12/21/01, FERC Order 61,335 denied PG&E a re-hearing on the matter.

Skadden filed a petition for review with the D.C. Circuit Court of Appeals. Briefing schedule starts in 9/02; oral argument is scheduled for 3/13/03.

C - Transmission Owner Tariffs

Included in this category is Docket No. RM01-12-000 - FERC's Standard Market Design (SMD) Rulemaking proceedings. FERC is proposing to set up a new design of the wholesale markets for transmission, energy, capacity, and related services. The FERC issued its options paper on 3/15/02 requesting comment.

**Pacific Gas & Electric Company, Case No. 01-30923 DM, filed 4/6/01.**  
**UST Analysis -September 27, 2002**

EXHIBIT N-2